Table 3A Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS, FY 2011-12 and 2012-13

County Assessment Standards c/ \$9,027,000 \$8,984,000 \$975,000 \$1,324,000 \$10,002,000 \$10,308,000 \$10,3	Program	BOE Expenditures a/		Non-BOE Expenditures b/		Total Costs	
State-Assessed Property d/		FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
Timber Tax	County Assessment Standards c/	\$9,027,000	\$8,984,000	\$975,000	\$1,324,000	\$10,002,000	\$10,308,000
Sales and Use Tax	State-Assessed Property d/	7,535,000	7,468,000	762,000	1,047,000	8,297,000	8,515,000
Hazardous Substances Tax	Timber Tax	1,588,000	1,469,000	-	-	1,588,000	1,469,000
Alcoholic Beverage Tax	Sales and Use Tax	378,692,000	398,259,000	21,555,000	25,485,000	400,247,000	423,744,000
Tire Recycling Fee	Hazardous Substances Tax	4,117,000	3,768,000	-	-	4,117,000	3,768,000
Cigarette and Tobacco Products Tax 22,076,000 23,866,000 233,000 398,000 22,309,000 24,084,000 Cigarette and Tobacco Products Licensing 7,765,000 8,487,000 81,000 129,000 7,846,000 22,922,000 Croupational Lead Poisoning Prevention Fee 744,000 723,000 - - 23,704,000 22,922,000 Integrated Waste Management 443,000 388,000 - - 744,000 723,000 Underground Storage Tank Fee 2,995,000 2,690,000 - - 2,995,000 2,690,000 Oil Spill Prevention 244,000 257,000 - - 2,995,000 2,690,000 Snergy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 196,000 287,000 All Color Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 - - 497,000 393,000 - -	Alcoholic Beverage Tax	2,412,000	2,110,000	208,000	207,000	2,620,000	2,317,000
Cigarette and Tobacco Products Licensing 7.765,000 8,487,000 81,000 129,000 7,846,000 8,616,000 Transportation Fund Tax e/ 23,704,000 22,922,000 - - 23,704,000 22,922,000 Occupational Lead Poisoning Prevention Fee 744,000 723,000 - - 744,000 723,000 Integrated Waste Management 443,000 388,000 - - 2,905,000 2,690,000 Underground Storage Tank Fee 2,905,000 2,690,000 - - 2,905,000 2,690,000 Oil Spill Prevention 244,000 257,000 - - 2,905,000 269,000 Energy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 435,000 412,000 Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Maria Invasive Species Fee 401,000 287,000 - -		1,395,000	1,445,000	-	-	1,395,000	1,445,000
Transportation Fund Tax e/ 23,704,000 22,922,000 - - 23,704,000 22,922,000 Occupational Lead Poisoning Prevention Fee 744,000 723,000 - - 744,000 723,000 Integrated Waste Management 443,000 388,000 - - 443,000 388,000 Underground Storage Tank Fee 2,905,000 2,690,000 - - 240,000 257,000 Oil Spill Prevention 244,000 257,000 - - 240,000 257,000 Energy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 435,000 412,000 Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Marine Invasive Species Fee 401,000 287,000 - - 491,000 287,000 - - 491,000 287,000 - - 1,115,000 80,488,000 -	Cigarette and Tobacco Products Tax	22,076,000	23,686,000	233,000	398,000	22,309,000	24,084,000
Occupational Lead Poisoning Prevention Fee 744,000 723,000 - - 744,000 723,000 Integrated Waste Management 443,000 388,000 - - 443,000 388,000 Undeground Storage Tank Fee 2,905,000 2,690,000 - - 2,905,000 2,690,000 Oil Spill Prevention 244,000 257,000 - - 244,000 257,000 Energy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 435,000 412,000 Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Marine Invasive Species Fee 401,000 287,000 - - 401,000 287,000 - - 4115,000 287,000 - - 4115,000 287,000 - - 1,115,000 8,048,000 - - 1,115,000 8,048,000 - - 1,1	Cigarette and Tobacco Products Licensing	7,765,000	8,487,000	81,000	129,000	7,846,000	
Integrated Waste Management	Transportation Fund Tax e/	23,704,000	22,922,000	-	-	23,704,000	22,922,000
Underground Storage Tank Fee 2,905,000 2,690,000 - - 2,905,000 2,690,000 Oil Spill Prevention 224,000 257,000 - - 244,000 257,000 Energy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 435,000 412,000 Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Marine Invasive Species Fee 401,000 287,000 - - 401,000 287,000 - - 401,000 287,000 - - 401,000 287,000 - - 401,000 287,000 - - 401,000 287,000 - - 401,000 287,000 - - 1,1462,000 1,268,000 - - 1,462,000 1,268,000 - - 1,462,000 1,268,000 - - 1,462,000 1,268,000 -	Occupational Lead Poisoning Prevention Fee	744,000	723,000	-	-	744,000	723,000
Oil Spill Prevention 244,000 257,000 - - 244,000 257,000 Energy Resources Surcharge 196,000 260,000 - - 196,000 260,000 Annual Water Rights Fee 435,000 412,000 - - 435,000 412,000 Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Marine Invasive Species Fee 401,000 287,000 - - 401,000 287,000 State Responsibility Fire Area Prevention Fee Program 1,115,000 8,048,000 - - 1,115,000 8,048,000 E-Waste Recycling Fee 1,462,000 1,268,000 - - 1,462,000 1,268,000 - - 1,462,000 1,268,000 - - 1,462,000 1,268,000 - - 1,470,000 3,796,000 - - 1,470,000 3,796,000 - - 1,470,000 3,796,000 - - 1,115,000 - - - 1,115,000<	Integrated Waste Management	443,000	388,000	-	-	443,000	388,000
Energy Resources Surcharge	Underground Storage Tank Fee	2,905,000	2,690,000	-	-	2,905,000	2,690,000
Annual Water Rights Fee	Oil Spill Prevention	244,000	257,000	-	-	244,000	257,000
Childhood Lead Poisoning Prevention Fee 497,000 393,000 - - 497,000 393,000 Marine Invasive Species Fee 401,000 287,000 - - 401,000 287,000 State Responsibility Fire Area Prevention Fee Program 1,115,000 8,048,000 - - 1,115,000 8,048,000 Emergency Telephone Users Surcharge 1,462,000 1,268,000 - - 1,462,000 1,268,000 E-Waste Recycling Fee 4,700,000 3,796,000 - - 4,700,000 3,796,000 Timber Regulation and Forest Restoration Fund - 1,115,000 - - - 4,700,000 3,796,000 Insurance Tax c/ 220,000 247,000 19,000 24,000 239,000 271,000 Natural Gas Surcharge 670,000 588,000 - - 670,000 588,000 Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 Administration and Support: - -	Energy Resources Surcharge	196,000	260,000	-	-	196,000	260,000
Marine Invasive Species Fee 401,000 287,000 - - 401,000 287,000 State Responsibility Fire Area Prevention Fee Program 1,115,000 8,048,000 - - 1,115,000 8,048,000 Emergency Telephone Users Surcharge 1,462,000 1,268,000 - - 1,462,000 1,268,000 E-Waste Recycling Fee 4,700,000 3,796,000 - - 4,700,000 3,796,000 Finiber Regulation and Forest Restoration Fund - 1,115,000 - - - 1,115,000 Insurance Tax c/ 220,000 247,000 19,000 24,000 239,000 271,000 Natural Gas Surcharge 670,000 588,000 - - 670,000 588,000 Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 Administration and Support: - - - - - - - - - - - - - - - <td>Annual Water Rights Fee</td> <td>435,000</td> <td>412,000</td> <td>-</td> <td>-</td> <td>435,000</td> <td>412,000</td>	Annual Water Rights Fee	435,000	412,000	-	-	435,000	412,000
State Responsibility Fire Area Prevention Fee Program	Childhood Lead Poisoning Prevention Fee	497,000	393,000	-	-	497,000	393,000
Emergency Telephone Users Surcharge	Marine Invasive Species Fee	401,000	287,000	-	-	401,000	287,000
E-Waste Recycling Fee	State Responsibility Fire Area Prevention Fee Program	1,115,000	8,048,000	-	-	1,115,000	8,048,000
Timber Regulation and Forest Restoration Fund - 1,115,000 1,115,000 Insurance Tax c/ 220,000 224,000 19,000 24,000 239,000 271,000 Natural Gas Surcharge 670,000 588,000 670,000 588,000 Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 Administration and Support:	Emergency Telephone Users Surcharge	1,462,000	1,268,000	-	-	1,462,000	1,268,000
Insurance Tax c/ 220,000 247,000 19,000 24,000 239,000 271,000 Natural Gas Surcharge 670,000 588,000 - - 670,000 588,000 Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 2,148,000 2,333,000 2,148,000 2,333,000 2,148,000 2,333,000 2,148,000 2,333,000 2,148,000 2,333,000 2,148,000 2,333,000 - - - - - - - - -	E-Waste Recycling Fee	4,700,000	3,796,000	-	-	4,700,000	3,796,000
Natural Gas Surcharge 670,000 588,000 - - 670,000 588,000 Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 Administration and Support: - <td>Timber Regulation and Forest Restoration Fund</td> <td>-</td> <td>1,115,000</td> <td>-</td> <td>-</td> <td>-</td> <td>1,115,000</td>	Timber Regulation and Forest Restoration Fund	-	1,115,000	-	-	-	1,115,000
Appeals from Other Governmental Programs c/ 2,035,000 2,194,000 113,000 139,000 2,148,000 2,333,000 Administration and Support: Distributed to Other Programs f/ -50,249,000 -53,007,00050,249,000 -53,007,000 Non-BOE Programs (Reimbursable) c/ 33,000 r/ 15,000 33,000 r/ 15,000 Totals \$474,411,000 r/ \$501,279,000 \$23,946,000 \$28,753,000 \$498,357,000 r/ \$530,032,000 Reimbursements -136,520,000 -144,643,000136,520,000 -69,474,000 Special Funds -63,660,000 -69,474,00063,660,000 -69,474,000 Federal Funds -139,000 -136,000139,000 -136,000	Insurance Tax c/	220,000	247,000	19,000	24,000	239,000	271,000
Administration and Support: Distributed to Other Programs f/ Non-BOE Programs (Reimbursable) c/	Natural Gas Surcharge	670,000	588,000	-	-	670,000	588,000
Distributed to Other Programs f/ -50,249,000 -53,007,00050,249,000 -53,007,000 Non-BOE Programs (Reimbursable) c/ 33,000 r/ 15,000 33,000 r/ 15,000 Totals \$474,411,000 r/ \$501,279,000 \$23,946,000 \$28,753,000 \$498,357,000 r/ \$530,032,000 Reimbursements -136,520,000 -144,643,000136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,00063,660,000 -69,474,000 Federal Funds -139,000 -136,000139,000 -136,000	Appeals from Other Governmental Programs c/	2,035,000	2,194,000	113,000	139,000	2,148,000	2,333,000
Distributed to Other Programs f/ -50,249,000 -53,007,00050,249,000 -53,007,000 Non-BOE Programs (Reimbursable) c/ 33,000 r/ 15,000 33,000 r/ 15,000 Totals \$474,411,000 r/ \$501,279,000 \$23,946,000 \$28,753,000 \$498,357,000 r/ \$530,032,000 Reimbursements -136,520,000 -144,643,000136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,00063,660,000 -69,474,000 Federal Funds -139,000 -136,000139,000 -136,000							
Non-BOE Programs (Reimbursable) c/ 33,000 r/ 15,000 - - 33,000 r/ 15,000 Totals \$474,411,000 r/ \$501,279,000 \$23,946,000 \$28,753,000 \$498,357,000 r/ \$530,032,000 Reimbursements -136,520,000 -144,643,000 - - -136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - - -139,000 -136,000	Administration and Support:			-	-	-	-
Totals \$474,411,000 r/ \$501,279,000 \$23,946,000 \$498,357,000 r/ \$530,032,000 Reimbursements -136,520,000 -144,643,000 - - -136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - - -139,000 -136,000	Distributed to Other Programs f/	-50,249,000	-53,007,000	-	-	-50,249,000	-53,007,000
Reimbursements -136,520,000 -144,643,000 - - -136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - - -139,000 -136,000	Non-BOE Programs (Reimbursable) c/	33,000 r/	15,000	-	-	33,000 r/	15,000
Reimbursements -136,520,000 -144,643,000 - - -136,520,000 -144,643,000 Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - - -139,000 -136,000							
Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - -139,000 -136,000	Totals	\$474,411,000 r/	\$501,279,000	\$23,946,000	\$28,753,000	\$498,357,000 r/	\$530,032,000
Special Funds -63,660,000 -69,474,000 - - -63,660,000 -69,474,000 Federal Funds -139,000 -136,000 - -139,000 -136,000							
Federal Funds -139,000 -136,000139,000 -136,000	Reimbursements	-136,520,000	-144,643,000	-	-	-136,520,000	-144,643,000
	•		-69,474,000	-	-	-63,660,000	-69,474,000
Net Totals, Programs 274,092,000 r/ 287,026,000 23,946,000 28,753,000 c/ 315,779,000	Federal Funds		,	-	-	-139,000	-136,000
	Net Totals, Programs	274,092,000 r/	287,026,000	23,946,000	28,753,000	298,038,000 r/	315,779,000

Table 3B

Administration

REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES

FROM ASSESSMENTS MADE BY THE BOE. FY 2011-12 and 2012-13

Tax a/	Revenues		Ratio of BOE expenditures to revenues (in percent)		Ratio of total costs to revenues (in percent)	
	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13
Taxes on state-assessed property	\$955,041,000	\$973,826,000	.79	.77	.87	.87
Timber tax	8,061,000	7,855,000	19.70	18.70	19.70	18.70
Sales and use tax	41,196,804,000	44,679,961,000	.92	.89	.97	.95
Alcoholic beverage tax	346,252,000	356,551,000	.70	.59	.76	.65
Cigarette tax	901,157,000	871,533,000	3.31	3.69	3.35	3.75
Motor vehicle fuel taxes b/	5,592,013,000 r/	5,536,122,000	.42 r/	.41	.42 r/	.41
Insurance tax	1,988,859,000	2,063,818,000	.01	.01	.01	.01
Energy resources surcharge	74,163,000	71,673,000	.26 r/	.36	.26 r/	.36
Natural gas surcharge	646,308,000	647,505,000	.10	.09	.10	.09
Emergency telephone users' surcharge	83,313,000	79,152,000	1.75	1.60	1.75	1.60
Hazardous substance taxes and other environmental fee	661,102,000	734,053,000	2.57 r/	3.18	2.57 r/	3.18
Totals and ratios	\$52,453,072,000 r/	\$56,022,049,000	.88	.87	.93	.92

NOTE: Detail may not compute to total due to rounding

a. Format conforms to Program Budget presentation.
 b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

c. Costs not associated with BOE revenue generation.
d. Includes the cost of assessing and collecting the private railroad car tax.
e. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent

gasoline taxes which are functions of the Controller.

f. These administrative costs are already allocated to the above tax programs.

r. revised

Format conforms to Program Budget presentation.

Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

r. revised